



U.S. Department of Commerce
Economics and Statistics Administration
BUREAU OF THE CENSUS

Quarterly Summary of Federal, State, and Local Tax Revenue

APRIL-JUNE 1992

GT/92-Q2
Issued July 1993

Tax collections of Federal, State, and local governments totaled \$1,199.7 billion during the 12 months ending June 1992, an increase of 4.4 percent from the amount collected during the 12 months ending June 1991. Federal tax collections were \$650.2 billion, up 2.8 percent during this period. State tax collections totaled \$328.5 billion, up 5.9 percent this period, and local government taxes amounted to \$220.9 billion, an increase of 7.4 percent. Table A and figure 1 provide a summary by type of tax for the 12 month periods ending June 1992 and June 1991.

During the second quarter of calendar year 1992, collections of Federal, State, and local taxes amounted to \$336.6 billion. Compared to the corresponding quarter of 1991, this is an increase of \$8.7 billion or 2.6 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Figure 1.

Twelve-Month Federal, State, and Local Tax Collections: June 1992 and 1991

(Billions of dollars)

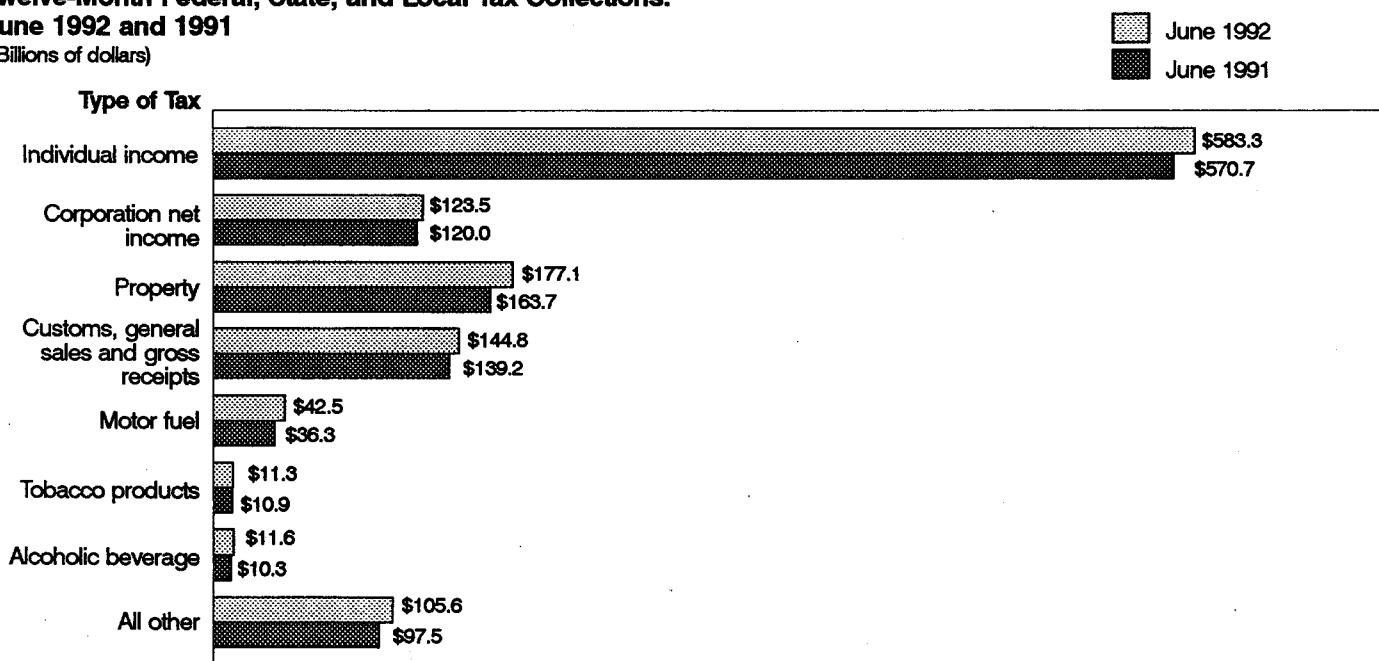


Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the second quarter of 1992 these Federal "taxes" amounted to \$126.0 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 10.0 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections: 1991* and *State Government Finances: 1991*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances: 1989-90*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 72 percent of them. Sampling variation was calculated for the property tax data developed from a universe canvass of all governments conducted as part of the 1982 Census of Governments. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than ± 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

Table A. Twelve-Month Federal, State, and Local Tax Collections: June 1992 and 1991

[Because of rounding, detail may not add to totals]

Type of tax	Amount, 12 months ending June— (million dollars)		Percent change
	1992	1991	
Total	\$1,199,666	\$1,148,662	4.4
Individual income	583,275	570,690	2.2
Corporation net income	123,467	120,043	2.9
Property	177,149	163,730	8.2
Customs, general sales and gross receipts	144,794	139,174	4.0
Motor fuel	42,521	36,331	17.0
Tobacco product sales	11,280	10,906	3.4
Alcoholic beverage sales	11,629	10,251	13.4
All other	105,551	97,537	8.2

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1992 and Prior Periods

[In million dollars. Because of rounding, detail may not add to total]

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER											
1992											
2nd quarter	336,558	192,415	144,143	167,375	46,287	36,939	38,403	10,715	2,893	3,056	30,890
1st quarter	275,603	136,643	138,960	130,186	21,403	46,296	36,809	10,613	2,557	2,618	25,121
1991											
4th quarter	300,797	157,287	143,510	139,456	29,032	55,761	36,121	10,653	3,023	3,082	23,669
3rd quarter	286,708	163,870	122,838	146,258	26,745	38,153	33,461	10,540	2,807	2,873	25,871
2nd quarter	327,902	194,486	133,416	173,794	40,125	33,779	35,485	10,045	2,969	2,973	28,732
1st quarter	256,835	125,823	131,012	117,399	24,085	43,028	35,014	8,457	2,506	2,442	23,904
1990											
4th quarter	291,539	156,703	134,836	138,702	29,830	52,386	33,933	9,145	2,696	2,651	22,196
3rd quarter	272,386	155,800	116,586	140,795	26,003	34,537	34,742	8,684	2,735	2,185	22,705
2nd quarter	329,252	200,774	128,478	176,673	41,641	31,193	35,264	8,090	2,481	2,524	31,386
1st quarter	258,435	130,656	127,779	124,487	22,473	40,268	36,133	8,209	2,311	2,095	22,459
1989											
4th quarter	271,410	145,471	125,939	130,390	26,704	47,544	33,342	8,308	2,568	2,482	20,072
3rd quarter	262,392	150,917	111,475	134,324	29,210	32,998	33,088	8,277	2,400	2,266	19,829
2nd quarter	325,713	200,149	125,564	173,888	46,460	28,647	36,379	7,962	2,567	2,336	27,474
1st quarter	240,505	121,601	118,904	115,175	22,683	36,748	32,815	8,252	2,119	2,124	20,589
1988											
4th quarter	261,054	143,186	117,868	122,615	30,932	42,349	32,091	8,707	2,553	2,497	19,310
3rd quarter	243,136	141,943	101,193	119,974	28,639	28,823	31,267	8,327	2,193	2,698	21,215
2nd quarter	279,542	168,310	111,232	142,802	40,425	25,899	32,080	7,588	2,566	2,237	25,945
1st quarter	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989
1987											
4th quarter	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940
3rd quarter	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,756	2,575	18,302
2nd quarter	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
12 MONTHS ENDING											
June 1992	1,199,666	650,215	549,451	583,275	123,467	177,149	144,794	42,521	11,280	11,629	105,551
March 1992	1,190,010	652,286	538,724	589,694	117,305	173,989	141,876	41,851	11,356	11,546	103,393
December 1991	1,172,242	641,466	530,776	576,907	119,987	170,721	140,081	39,695	11,305	11,370	102,176
September 1991	1,162,984	640,882	522,102	576,153	120,785	167,346	137,893	38,187	10,978	10,939	100,703
June 1991	1,148,662	632,812	515,850	570,690	120,043	163,730	139,174	36,331	10,906	10,251	97,537
March 1991	1,150,012	639,100	510,912	573,569	121,559	161,144	138,953	34,376	10,418	9,802	100,191
December 1990	1,151,612	643,933	507,679	580,657	119,947	158,384	140,072	34,128	10,223	9,455	98,746
September 1990	1,131,483	632,701	498,782	572,345	116,821	153,542	139,481	33,291	10,095	9,286	96,622
June 1990	1,121,489	627,818	493,671	565,874	120,028	152,003	137,827	32,884	9,760	9,367	93,746
March 1990	1,117,950	627,193	490,757	563,089	124,847	149,457	138,942	32,756	9,846	9,179	89,834
December 1989	1,100,020	618,138	481,882	553,777	125,057	145,937	135,624	32,799	9,654	9,208	87,964
September 1989	1,089,664	615,853	473,811	546,002	129,285	140,742	134,373	33,198	9,639	9,223	87,202
June 1989	1,070,408	606,879	463,529	531,652	128,714	136,567	132,552	33,248	9,432	9,655	88,588
March 1989	1,024,237	575,040	449,197	500,566	122,679	133,819	128,253	32,874	9,431	9,556	87,059
December 1988	1,014,506	574,803	439,703	497,972	123,007	130,082	126,032	31,907	9,588	9,459	86,459
September 1988	997,677	562,600	435,077	490,668	118,255	129,559	123,648	30,727	9,543	9,188	86,089
June 1988	988,043	559,951	428,092	489,064	118,810	127,128	120,804	29,890	10,106	9,065	83,176
March 1988	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197
December 1987	962,503	549,013	413,490	484,592	110,198	123,303	114,820	28,816	9,991	9,558	81,225
September 1987	945,437	539,400	406,037	477,488	107,098	121,230	111,814	28,295	9,769	9,562	80,181
June 1987	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847

Note: Property tax data for prior periods have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published quarters.

Table 2. Federal Government Tax Revenue, by Type of Tax: Second Quarter 1992 and Prior Periods

[In million dollars. Because of rounding, detail may not add to total]

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTER											
1992											
2nd quarter	192,415	133,077	37,673	4,098	4,867	1,384	2,057	1,950	1,530	3,172	2,607
1st quarter	136,643	102,167	15,954	4,093	5,001	1,101	1,673	1,928	1,258	2,542	926
1991											
4th quarter	157,287	113,041	24,406	4,449	4,944	1,408	2,136	1,986	1,339	2,664	914
3rd quarter	163,870	120,942	21,656	4,295	4,940	1,216	1,948	1,914	2,583	2,857	1,519
2nd quarter	194,486	142,290	31,868	3,703	4,538	1,366	2,002	1,800	1,197	3,089	2,633
1st quarter	125,823	90,099	19,131	3,835	3,366	1,104	1,535	1,668	1,786	2,542	757
1990											
4th quarter	156,703	114,318	25,431	4,189	3,775	1,096	1,741	1,905	683	2,651	914
3rd quarter	155,800	116,388	21,009	4,434	3,455	1,194	1,290	1,744	1,711	2,682	1,893
2nd quarter	200,774	145,481	33,501	4,060	2,929	980	1,617	1,531	3,683	4,204	2,788
1st quarter	130,656	98,048	17,004	4,093	3,303	946	1,225	1,497	1,068	2,237	1,235
1989											
4th quarter	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd quarter	150,917	111,341	24,121	3,835	3,332	973	1,429	1,593	1,397	2,073	823
2nd quarter	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	³ 2,300	2,676	2,764
1st quarter	121,601	89,823	16,589	4,140	3,897	³ 864	1,295	1,749	³ 452	1,908	³ 884
1988											
4th quarter	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,261
1987											
4th quarter	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd quarter	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd quarter	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st quarter	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
12 MONTHS ENDING											
June 1992	650,215	469,227	99,689	16,935	19,752	5,109	7,814	7,778	6,710	11,235	5,966
March 1992	652,286	478,440	93,884	16,540	19,423	5,091	7,759	7,628	6,377	11,152	5,992
December 1991	641,466	466,372	97,061	16,282	17,788	5,094	7,621	7,368	6,905	11,152	5,823
September 1991	640,882	467,649	98,086	16,022	16,619	4,782	7,226	7,287	6,249	11,139	5,823
June 1991	632,812	463,095	97,439	16,161	15,134	4,760	6,568	7,117	5,377	10,964	6,197
March 1991	639,100	466,286	99,072	16,518	13,525	4,374	6,183	6,848	7,863	12,079	6,352
December 1990	643,933	474,235	96,945	16,776	13,462	4,216	5,873	6,677	7,145	11,774	6,830
September 1990	632,701	467,242	93,507	16,823	13,095	4,268	5,753	6,476	7,534	11,501	6,502
June 1990	627,818	462,195	96,619	16,224	12,972	4,047	5,892	6,325	7,220	10,892	5,432
March 1990	627,193	460,459	100,303	16,434	13,065	4,231	5,720	6,372	5,837	9,364	5,408
December 1989	618,138	452,234	99,888	16,481	13,659	4,149	5,790	6,624	5,221	9,035	5,057
September 1989	615,853	445,690	103,291	16,450	14,372	4,290	5,810	6,390	5,215	8,745	5,600
June 1989	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.⁴Estimated

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1992 and Prior Periods

[In million dollars. Because of rounding, detail may not add to total]

Period	Level of tax-imposing government			Type of tax								
	Total	State	Local	Individual income ¹	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTER												
1992												
2nd quarter	144,143	94,690	49,453	34,298	8,614	36,939	34,305	5,848	1,509	999	3,462	18,169
1st quarter	138,960	81,059	57,901	28,019	5,449	46,296	32,716	5,612	1,456	945	3,337	15,130
1991												
4th quarter	143,410	77,978	65,532	26,415	4,626	55,761	31,672	5,709	1,615	946	2,692	14,074
3rd quarter	122,838	74,807	48,031	25,316	5,089	38,153	29,166	5,600	1,591	925	2,859	14,139
2nd quarter	133,416	88,491	44,925	31,504	8,257	33,779	31,782	5,507	1,603	971	3,289	16,724
1st quarter	131,012	77,115	53,897	27,300	4,954	43,028	31,179	5,091	1,402	907	3,115	14,036
1990												
4th quarter	134,836	73,057	61,779	24,384	4,399	52,386	29,744	5,370	1,600	910	2,585	13,458
3rd quarter	116,586	71,474	45,112	24,407	4,994	34,537	30,308	5,229	1,541	895	2,630	12,045
2nd quarter	128,478	86,378	42,100	31,192	8,140	31,193	31,204	5,161	1,501	907	3,255	15,925
1st quarter	127,779	76,212	51,567	26,439	5,469	40,268	32,040	4,906	1,365	870	2,948	13,474
1989												
4th quarter	125,939	68,315	57,624	23,065	4,711	47,544	29,106	4,900	1,420	861	2,461	11,871
3rd quarter	111,475	68,200	43,275	22,983	5,089	32,998	29,253	4,945	1,427	837	2,504	11,439
2nd quarter	125,564	84,259	41,305	30,143	9,275	28,647	32,109	4,940	1,403	891	3,142	15,014
1st quarter	118,904	71,862	47,042	25,352	6,094	36,748	28,675	4,355	1,255	829	2,806	12,790
1988												
4th quarter	117,868	65,812	52,056	21,834	5,536	42,349	27,886	4,586	1,264	856	2,304	11,253
3rd quarter	101,193	62,681	38,512	20,600	5,011	28,823	26,836	4,648	1,229	808	2,400	10,838
2nd quarter	111,232	75,143	36,089	24,506	8,439	25,899	28,164	4,573	1,302	877	2,910	14,562
1st quarter	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152
1987												
4th quarter	113,242	62,248	50,994	21,306	4,910	41,826	25,758	4,396	1,283	846	2,215	10,702
3rd quarter	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060
2nd quarter	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729
12 MONTHS ENDING												
June 1992	549,451	328,534	220,917	114,048	23,778	177,149	127,859	22,769	6,171	3,815	12,350	61,512
March 1992	538,724	322,335	216,389	111,254	23,421	173,989	125,336	22,428	6,265	3,787	12,177	60,067
December 1991	530,776	318,391	212,385	110,535	22,926	170,721	123,799	21,907	6,211	3,749	11,955	58,973
September 1991	522,102	313,470	208,632	108,504	22,699	167,346	121,871	21,568	6,196	3,713	11,848	58,357
June 1991	515,850	310,137	205,713	107,595	22,604	163,730	123,013	21,197	6,146	3,683	11,619	56,263
March 1991	510,912	308,024	202,888	107,283	22,487	161,144	122,435	20,851	6,044	3,619	11,585	55,464
December 1990	507,679	307,121	200,558	106,422	23,002	158,384	123,296	20,666	6,007	3,582	11,418	54,902
September 1990	498,782	302,379	196,403	105,103	23,314	153,542	122,658	20,196	5,827	3,533	11,294	53,315
June 1990	493,671	299,105	194,566	103,679	23,409	152,003	121,603	19,912	5,713	3,475	11,168	52,709
March 1990	490,757	296,986	193,771	102,630	24,544	149,457	122,508	19,691	5,615	3,459	11,055	51,798
December 1989	481,882	292,636	189,246	101,543	25,169	145,937	119,143	19,140	5,505	3,418	10,913	51,114
September 1989	473,811	290,133	183,678	100,312	25,994	140,742	117,923	18,826	5,349	3,413	10,756	50,496
June 1989	463,529	284,614	178,915	97,929	25,916	136,567	115,506	18,529	5,151	3,384	10,652	49,895
March 1989	449,197	275,498	173,699	92,292	25,080	133,819	111,561	18,162	5,050	3,370	10,420	49,443
December 1988	439,703	269,583	170,120	90,015	24,686	130,082	109,459	18,041	5,001	3,368	10,246	48,805
September 1988	435,077	266,019	169,058	89,487	24,060	129,559	107,331	17,851	5,020	3,358	10,157	48,254
June 1988	428,092	262,397	165,695	88,686	23,814	127,128	104,826	17,627	5,047	3,437	10,051	47,476
March 1988	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643
December 1987	413,490	255,936	157,554	86,859	22,983	123,303	99,226	16,780	4,875	3,434	9,706	46,324
September 1987	406,037	251,743	154,294	84,931	23,172	121,230	96,676	16,343	4,832	3,427	9,599	45,827
June 1987	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085

¹Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1989-90. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Note: Property tax data for prior periods have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending June 1992 and Prior Periods

(In million dollars)

Area	Area population, 1990 ¹	Collections, 12 months ending June			Area	Area population, 1990 ¹	Collections, 12 months ending June												
		1992	1991	Percent change			1992	1991	Percent change										
ALABAMA																			
Jefferson County	651,525	208.1	209.5	-7	HAWAII														
Mobile County	378,643	89.5	71.0	26.0	Honolulu County	836,231	393.7	346.0	13.8										
ARIZONA																			
Maricopa County	2,122,101	1,595.0	1,584.2	.7	ILLINOIS														
Pima County	666,880	424.5	414.8	2.3	Cook County	5,105,067	5,469.0	4,986.2	9.7										
ARKANSAS										Du Page County	781,666	989.9	908.6	8.9					
Pulaski County	349,660	143.8	143.5	.2	Kane County	317,471	266.0	244.7	8.7										
CALIFORNIA										Lake County	516,418	655.1	567.4	15.5					
Alameda County	1,279,182	780.3	746.7	4.5	St. Clair County	262,852	111.6	100.6	11.0										
Contra Costa County	803,732	727.7	688.7	5.7	Will County	357,313	317.0	287.4	10.3										
Fresno County	667,490	311.1	286.8	8.5	Winnebago County	252,913	158.7	140.5	13.0										
Kern County	543,477	(NA)	(NA)	(NA)	INDIANA														
Los Angeles County	8,863,164	5,964.1	5,416.3	10.1	Allen County	300,836	185.6	174.5	6.4										
Monterey County	355,660	(NA)	(NA)	(NA)	Lake County	475,594	395.7	378.3	4.6										
Orange County	2,410,556	1,999.7	1,893.1	5.6	Marion County	797,159	(NA)	(NA)	((NA)										
Riverside County	1,170,413	(NA)	(NA)	(NA)	IOWA														
Sacramento County	1,041,219	569.7	499.1	14.1	Polk County	327,140	289.8	264.9	9.4										
San Diego County	2,498,016	1,598.4	1,483.9	7.7	KANSAS														
San Francisco County	723,959	607.3	571.9	6.2	Johnson County	355,054	389.3	370.9	5.0										
San Joaquin County	480,628	245.8	224.1	9.7	Sedgwick County	403,662	376.9	(NA)	(NA)										
San Mateo County	649,623	586.3	544.5	7.7	KENTUCKY														
Santa Barbara County	369,608	235.9	221.4	6.5	Jefferson County	664,937	264.4	251.0	5.3										
Santa Clara County	1,497,577	1,278.6	1,221.0	4.7	LOUISIANA														
Solano County	340,421	206.5	186.4	10.8	East Baton Rouge Parish	380,105	94.8	94.6	.2										
Sonoma County	388,222	276.0	263.0	4.9	Jefferson Parish	448,306	155.3	168.1	-7.6										
Stanislaus County	370,522	175.2	161.8	8.3	Orleans Parish	496,938	209.9	189.6	10.7										
Tulare County	311,921	117.8	101.2	16.5	MARYLAND														
Ventura County	669,016	498.1	472.4	5.4	Anne Arundel County	427,239	274.7	248.2	10.7										
COLORADO										Baltimore County	692,134	418.8	400.4	4.6					
Adams County	265,038	203.6	169.0	20.5	Baltimore City	736,014	449.4	439.6	2.2										
Arapahoe County	391,511	385.6	332.1	16.1	Montgomery County	757,027	777.3	725.0	7.2										
Denver County	467,610	348.6	349.2	-2	Prince George's County	729,268	491.3	434.8	13.0										
El Paso County	397,014	241.4	208.9	15.6	MASSACHUSETTS														
Jefferson County	438,430	328.2	281.7	16.5	Bristol County	506,325	278.5	268.4	3.8										
CONNECTICUT										Essex County	670,080	536.2	535.1	.2					
Fairfield County	827,645	1,379.7	1,172.6	17.7	Hampden County	456,310	275.6	262.2	5.1										
Hartford County	851,783	1,081.8	1,052.5	2.8	Middlesex County	1,398,468	1,367.0	1,289.6	6.0										
New Haven County	804,219	873.2	815.6	7.1	Norfolk County	616,087	605.8	540.7	12.0										
New London County	254,957	266.0	246.1	8.1	Plymouth County	435,276	329.9	311.3	5.9										
DELAWARE										Suffolk County	663,906	660.9	632.1	4.5					
New Castle County	441,946	(NA)	157.1	(NA)	Worcester County	709,705	394.1	377.6	4.4										
DISTRICT OF COLUMBIA										MICHIGAN									
Washington, DC.	606,900	914.3	845.8	8.2	Genesee County	430,459	372.6	337.1	10.5										
FLORIDA										Ingham County	281,912	161.4	141.5	14.1					
Brevard County	398,978	239.8	222.9	7.6	Kent County	500,631	462.3	390.2	18.5										
Broward County	1,255,488	1,179.5	1,117.6	5.5	Macomb County	717,400	752.7	599.2	25.6										
Dade County	1,937,094	1,604.7	1,548.4	3.6	Oakland County	1,083,592	1,562.4	1,442.8	8.3										
Duval County	672,971	399.0	377.9	5.6	Washtenaw County	282,937	303.1	288.2	5.2										
Escambia County	262,798	82.7	87.1	-5.1	Wayne County	2,111,687	1,844.6	1,892.0	-2.5										
Hillsborough County	834,054	593.3	578.3	2.6	MINNESOTA														
Lee County	335,113	358.1	320.1	11.8	Dakota County	275,227	(NA)	232.9	(NA)										
Orange County	677,491	663.8	594.4	11.7	Hennepin County	1,032,431	1,394.5	1,279.7	9.0										
Palm Beach County	863,518	1,313.9	1,118.1	17.5	Ramsey County	485,765	480.9	444.6	8.2										
Pinellas County	851,659	625.2	596.2	4.9	MISSISSIPPI														
Polk County	405,382	184.9	183.4	.8	Hinds County	254,441	132.8	124.4	6.7										
Sarasota County	277,776	258.8	230.6	12.2	MISSOURI														
Volusia County	370,712	266.5	241.9	10.2	Jackson County	633,232	365.4	363.8	.4										
GEORGIA										St. Louis County	993,529	765.6	740.3	3.4					
Cobb County	447,745	309.7	248.0	24.9	St. Louis City	396,685	165.7	161.3	2.7										
De Kalb County	545,837	433.0	415.9	4.1															
Fulton County	648,951	828.1	752.6	10.0															

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending June 1992 and Prior Periods—Continued

(In million dollars)

Area	Area population, 1990 ¹	Collections, 12 months ending June			Area	Area population, 1990 ¹	Collections, 12 months ending June		
		1992	1991	Percent change			1992	1991	Percent change
NEBRASKA									
Douglas County	416,444	297.4	321.8	-7.6	Multnomah County	583,887	620.2	659.2	-5.9
					Washington County	311,554	350.0	326.2	7.3
NEVADA									
Clark County	741,459	311.3	260.3	19.6	PENNSYLVANIA				
NEW HAMPSHIRE									
Hillsborough County	336,073	408.3	410.4	-5	Allegheny County	1,336,449	(NA)	(NA)	(NA)
NEW JERSEY									
Bergen County	825,380	1,325.8	1,281.7	3.4	Berks County	336,523	158.4	147.7	7.2
Burlington County	395,066	371.2	388.4	-4.4	Bucks County	541,174	447.3	409.4	9.3
Camden County	502,824	516.7	516.6	-	Chester County	376,396	138.7	119.0	16.6
Essex County	778,206	943.5	944.3	-1	Delaware County	547,651	280.0	271.2	3.2
Hudson County	553,099	590.8	613.8	-3.7	Erie County	275,572	(NA)	124.0	(NA)
Mercer County	325,824	398.0	379.4	4.9	Lancaster County	422,822	91.2	89.0	2.5
Middlesex County	671,780	875.9	932.8	-6.1	Lehigh County	291,130	202.5	194.1	4.3
Monmouth County	553,124	745.5	894.2	-16.6	Luzerne County	328,149	121.9	113.3	7.7
Morris County	421,353	711.4	677.4	5.0	Montgomery County	678,111	534.6	496.8	7.6
Ocean County	433,203	596.1	584.1	2.1	Philadelphia County	1,585,577	737.8	707.5	4.3
Passaic County	453,060	553.1	488.2	13.3	Westmoreland County	370,321	179.3	164.6	8.9
Union County	493,819	666.6	679.2	-1.9	York County	339,574	174.1	155.2	12.2
NEW MEXICO									
Bernalillo County	480,577	151.8	150.1	1.2	RHODE ISLAND				
NEW YORK									
Albany County	292,594	226.6	242.3	-6.5	Providence County	596,270	516.1	466.7	10.6
Dutchess County	259,462	304.6	279.7	8.9	SOUTH CAROLINA				
Erie County	968,532	979.4	959.5	2.1	Charleston County	295,039	174.7	176.6	-1.1
Monroe County	713,968	785.4	746.1	5.3	Greenville County	320,167	175.4	148.5	18.1
Nassau County	1,287,348	2,404.3	2,299.1	4.6	Richland County	285,720	154.3	147.9	4.4
New York City	7,322,564	7,939.0	7,317.3	8.5	TENNESSEE				
Oneida County	250,836	202.8	179.4	13.0	Davidson County	510,784	259.4	258.2	.5
Onondaga County	468,973	503.9	486.8	3.5	Hamilton County	285,536	137.9	138.2	-.2
Orange County	307,647	331.0	309.5	7.0	Knox County	335,749	(NA)	122.9	(NA)
Rockland County	265,475	476.5	462.2	3.1	Shelby County	826,330	363.7	308.6	17.9
Suffolk County	1,321,864	2,189.8	2,028.6	7.9	TEXAS				
Westchester County	874,866	1,556.1	1,532.3	1.6	Bexar County	1,185,394	506.7	701.1	-27.7
NORTH CAROLINA									
Cumberland County	274,566	75.4	69.0	9.3	Cameron County	260,120	84.2	80.5	4.6
Forsyth County	265,878	153.4	142.0	8.0	Dallas County	1,852,810	1,760.0	1,770.3	-.6
Guilford County	347,420	208.9	200.5	4.2	El Paso County	591,610	281.8	255.0	10.5
Mecklenburg County	511,433	392.4	338.2	16.0	Harris County	2,818,199	2,073.6	1,680.9	23.4
Wake County	423,380	281.2	267.5	5.1	Hidalgo County	383,545	119.5	113.7	5.1
OHIO									
Butler County	291,479	129.5	148.0	-12.5	Nueces County	291,145	242.4	206.3	17.5
Cuyahoga County	1,412,140	1,097.6	1,051.2	4.4	Tarrant County	1,170,103	(NA)	575.4	(NA)
Franklin County	961,437	866.7	781.2	11.0	Travis County	576,407	498.1	454.3	9.6
Hamilton County	866,228	658.6	612.7	7.5	UTAH				
Lorain County	271,126	143.3	139.6	2.6	Salt Lake County	725,956	392.7	366.3	7.2
Lucas County	462,361	313.1	284.8	9.9	Utah County	263,590	(NA)	68.2	(NA)
Mahoning County	264,806	116.3	110.4	5.3	VIRGINIA				
Montgomery County	573,809	(NA)	324.3	(NA)	Fairfax County	818,584	1,235.6	1,019.3	21.2
Stark County	367,585	163.0	155.7	4.7	Norfolk City	261,229	124.1	118.9	4.4
Summit County	514,990	279.8	308.2	-9.2	Virginia Beach City	393,069	229.1	217.4	5.4
OKLAHOMA									
Oklahoma County	599,611	201.0	204.0	-1.5	WASHINGTON				
Tulsa County	503,341	209.5	214.1	-2.1	King County	1,507,319	1,232.6	1,096.6	12.4
OREGON									
Clackamas County	278,850	271.3	246.5	10.0	Pierce County	586,203	303.1	283.2	7.0
Lane County	282,912	232.4	233.0	-.3	Snohomish County	465,642	282.1	246.2	14.6
					Spokane County	361,364	164.8	154.2	6.9
					WISCONSIN				
					Dane County	367,085	350.6	328.5	6.7
					Milwaukee County	959,275	907.8	884.1	2.7
					Waukesha County	304,715	381.2	365.2	4.4

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are from the 1990 Current Population Report.

²Reflects change in collection cycle.

Table 5. Collections of Selected State Taxes: June 1992 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	2nd quarter 1992 (thousand dollars)	12-month periods			2nd quarter 1992 (thousand dollars)	12-month periods		
		Year ending June 1992 (thousand dollars)	Percent change from—			Year ending June 1992 (thousand dollars)	Percent change from—	
			Year ending March 1992	Year ending June 1991			Year ending March 1992	Year ending June 1991
United States, Total ²	94,690,080	328,583,789	1.9	5.9	27,996,236	107,042,135	1.5	3.8
Alabama	1,000,163	4,014,137	-	1.9	279,049	1,098,183	1.3	4.4
Alaska	538,576	1,940,229	1.1	8.0	(X)	(X)	(X)	(X)
Arizona	1,449,498	4,826,755	-1.1	2.5	537,577	2,088,288	1.3	4.1
Arkansas	742,671	2,673,786	4.4	14.1	265,420	1,038,436	4.0	17.6
California	13,914,293	46,044,335	3.3	2.9	4,143,168	14,877,159	4.0	4.1
Colorado	960,066	3,504,155	1.9	10.8	230,519	908,797	2.7	7.6
Connecticut	1,792,566	5,862,568	-3	11.3	482,655	2,090,029	-13.6	-21.7
Delaware	402,102	1,343,853	5.9	15.5	(X)	(X)	(X)	(X)
Florida	4,133,367	14,301,258	1.8	4.8	2,142,525	8,325,978	-5	2.4
Georgia	1,968,047	7,268,644	1.5	1.8	713,676	2,686,958	1.1	.9
Hawaii	700,186	2,709,745	1.8	2.7	318,844	1,294,723	1.1	1.3
Idaho	434,430	1,317,722	4.3	11.3	100,400	417,520	-	3.3
Illinois	3,719,922	13,470,059	.6	1.8	1,013,831	4,241,377	.8	3.2
Indiana	1,794,714	6,321,572	.5	2.1	643,865	2,609,028	1.9	2.8
Iowa	991,960	3,634,630	1.6	5.9	254,755	1,010,227	1.2	3.4
Kansas	835,147	2,796,278	-2.2	-3	244,374	958,164	1.6	4.4
Kentucky	1,407,669	5,104,882	5.6	6.8	406,192	1,421,146	10.4	15.2
Louisiana	1,364,532	4,426,821	-5	3.0	363,083	1,472,950	-8	17.8
Maine	466,457	1,673,634	3.6	9.7	140,011	573,418	3.8	15.4
Maryland	2,153,669	6,502,495	-9	1.6	559,741	1,579,786	2.9	2.5
Massachusetts	2,837,829	9,803,245	.3	1.4	529,630	1,978,654	1.7	3.6
Michigan	2,811,499	11,093,400	3.0	3.8	792,747	3,169,537	3.7	7.0
Minnesota	2,205,733	7,451,862	2.3	5.7	629,112	2,190,677	3.8	11.6
Mississippi	704,087	2,544,092	1.2	2.3	296,154	1,157,669	1.6	3.3
Missouri	1,420,564	5,130,703	.3	2.7	482,149	1,916,680	.6	2.9
Montana	284,334	903,130	2.5	5.5	(X)	(X)	(X)	(X)
Nebraska	541,066	1,900,673	1.4	7.8	168,597	668,168	1.0	7.7
Nevada	578,801	1,920,159	6.0	15.5	252,149	985,089	2.5	19.2
New Hampshire	185,174	616,313	-3.7	2.7	(X)	(X)	(X)	(X)
New Jersey	4,116,739	12,939,507	2.8	9.9	1,051,732	4,040,564	.3	-1
New Mexico	597,325	2,306,170	1.7	12.8	246,476	981,446	1.3	7.3
New York ³	8,127,894	31,014,161	2.6	7.1	1,505,972	6,042,652	.6	-3
North Carolina	2,626,843	8,797,938	4.8	12.1	598,943	2,167,603	7.2	28.4
North Dakota	229,379	698,974	3.1	-7.2	71,975	232,720	5.0	-1.1
Ohio	3,564,407	12,114,786	.9	4.8	987,054	3,753,049	1.9	5.0
Oklahoma	1,062,859	3,882,177	-7	.3	244,135	971,331	.2	.8
Oregon	1,110,436	3,401,082	3.9	12.1	(X)	(X)	(X)	(X)
Pennsylvania	4,655,353	16,198,390	-1.7	23.1	1,164,195	4,499,734	2.8	7.2
Rhode Island	409,482	1,281,861	.5	1.8	(NA)	(NA)	(NA)	(NA)
South Carolina	1,105,431	3,971,905	4.0	1.0	482,623	1,464,270	8.5	1.9
South Dakota	128,557	546,008	1.0	5.1	62,700	255,853	1.3	3.2
Tennessee	1,406,169	4,595,943	4.3	7.4	652,264	2,514,798	2.2	6.4
Texas	5,116,676	16,725,496	8.0	6.4	2,098,039	8,483,752	.1	3.7
Utah	614,219	1,996,027	1.6	7.7	196,564	779,379	1.7	5.6
Vermont	213,964	768,123	.9	11.8	34,905	157,030	4.9	25.0
Virginia	2,137,580	7,022,530	.4	2.4	401,541	1,570,789	1.1	1.3
Washington	2,228,194	9,268,346	1.6	16.6	1,276,816	5,022,575	1.8	5.6
West Virginia	704,229	2,351,858	1.4	1.1	230,085	796,889	2.6	-2
Wisconsin	1,997,717	6,911,533	-5.6	-1.5	540,971	1,958,348	-6.5	-3
Wyoming	197,505	689,839	4.4	12.9	44,903	201,725	3.3	18
Exhibit: Dist. Of Columbia ...	585,785	2,441,244	-1.0	3.6	118,200	449,272	-1.4	-5

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1992 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	2nd quarter 1992 [thousand dollars]	12-month periods			2nd quarter 1992 (thousand dollars)	12-month periods		
		Year ending June 1992 (thousand dollars)	Percent change from —			Year ending June 1992 (thousand dollars)	Percent change from —	
			Year ending March 1992	Year ending June 1991			Year ending March 1992	Year ending June 1991
United States, Total ² . . .	5,676,159	22,089,805	1.6	7.4	1,461,239	5,979,602	-1.5	.5
Alabama	78,360	300,656	1.8	3.4	17,679	67,772	.6	-.8
Alaska	13,000	49,214	.4	23.3	3,900	15,674	.5	-6.2
Arizona	94,086	369,945	-.6	2.2	13,473	52,548	-.7	1.5
Arkansas	77,241	305,470	4.8	37.4	18,713	66,876	4.4	10.4
California	583,511	2,248,088	1.8	12.3	176,875	717,624	-1.0	-5.0
Colorado	90,790	364,091	1.8	10.8	15,538	60,607	-.5	-1.1
Connecticut	93,246	362,136	-6.4	-.4	28,958	119,861	-6.4	-2.0
Delaware	22,090	72,874	1.0	10.1	5,268	19,461	1.1	13.2
Florida	290,785	1,059,754	8.3	35.3	110,014	420,876	-1.1	-1.7
Georgia	112,305	449,485	-	-.4	28,621	84,179	.4	-1.2
Hawaii	18,451	72,105	7.8	35.6	7,978	27,384	4.0	4.3
Idaho	41,351	139,589	12.5	25.2	(NA)	(NA)	(NA)	(NA)
Illinois	260,791	1,030,758	1.1	.6	46,343	280,187	-11.2	-12.2
Indiana	142,662	579,942	.1	-1.4	27,457	89,467	-2.1	-18.8
Iowa	74,894	333,425	.4	.9	24,714	97,433	.9	12.6
Kansas	64,522	249,797	2.0	6.4	13,677	55,549	.7	1.8
Kentucky	86,289	341,869	-1.5	2.4	3,666	13,887	-.2	-1.8
Louisiana	116,812	450,377	1.1	1.2	22,710	86,206	.5	3.1
Maine	33,283	143,483	1.6	10.4	12,685	52,126	1.2	18.9
Maryland	131,237	462,777	4.3	4.3	42,226	91,867	30.2	49.8
Massachusetts	133,265	541,069	-.8	20.7	42,431	139,856	5.4	-3.2
Michigan	182,700	725,887	-.1	.3	58,019	246,637	-2.4	-3.6
Minnesota	110,446	464,917	-.9	1.6	44,871	164,767	-.4	7.2
Mississippi	72,185	317,098	2.7	-.9	13,357	51,772	.5	1.7
Missouri	102,145	384,341	4.0	5.3	20,040	79,683	.3	2.1
Montana	23,674	111,558	-.9	1.3	3,331	13,212	1.2	5.2
Nebraska	56,152	226,350	-.9	1.6	10,107	38,750	-.4	-.5
Nevada	42,364	140,821	13.7	16.9	12,099	53,019	-1.0	5.4
New Hampshire	(NA)	(NA)	(NA)	(NA)	8,736	38,140	-10.8	-4.5
New Jersey	104,718	402,286	1.3	.5	61,569	269,465	-4.2	-2.3
New Mexico	45,923	179,733	.8	4.5	4,891	18,333	2.4	4.4
New York	121,181	497,548	.5	.7	144,674	580,005	-2.3	-5.1
North Carolina	218,684	864,364	.4	4.7	11,057	40,364	20.5	165.7
North Dakota	20,265	75,747	3.4	2.0	3,996	12,668	-2.6	-23.4
Ohio	275,750	1,128,832	1.6	9.0	52,583	224,199	-.7	5.8
Oklahoma	87,391	340,207	.8	5.9	18,370	68,855	-.1	-1.1
Oregon	77,239	271,560	3.3	4.9	23,035	87,528	2.8	5.2
Pennsylvania	141,131	694,407	-4.2	-2.2	(NA)	(NA)	(NA)	(NA)
Rhode Island	21,970	94,074	-3.4	26.1	8,885	36,545	3.5	-3.3
South Carolina	56,348	299,732	-8.2	-11.9	7,551	28,670	-4.1	-5.5
South Dakota	19,300	84,367	1.4	7.2	2,500	12,986	-8.5	-6.5
Tennessee	176,678	656,574	2.9	3.4	20,655	79,137	.5	1.0
Texas	530,681	1,860,328	9.0	24.0	146,550	602,326	-1.1	1.3
Utah	53,343	161,595	7.1	23.3	6,302	26,154	-2.6	12.3
Vermont	13,780	55,855	1.0	7.0	3,208	13,996	1.4	15.7
Virginia	178,301	629,104	1.3	2.0	3,920	15,315	-1.3	-.9
Washington	162,031	627,136	1.9	7.2	38,567	146,930	1.2	4.8
West Virginia	53,290	207,992	.5	1.0	8,062	32,088	-	1.1
Wisconsin	139,872	520,161	(NA)	(NA)	45,592	153,025	6.2	8.2
Wyoming	8,864	47,793	-2.4	25.6	1,602	5,962	6.9	15.8
Exhibit: Dist. Of Columbia . . .	6,977	30,131	2.8	6.3	4,298	14,253	14.5	61.9

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1992 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	2nd quarter 1992 [thousand dollars]	12-month periods			2nd quarter 1992 (thousand dollars)	12-month periods		
		Year ending June 1992 (thousand dollars)	Percent change from —			Year ending June 1992 (thousand dollars)	Percent change from —	
			Year ending March 1992	Year ending June 1991			Year ending March 1992	Year ending June 1991
United States, Total ² . . .	928,227	3,535,143	.8	3.9	31,423,236	105,302,215	2.4	6.4
Alabama	27,041	110,269	.4	1.1	333,000	1,204,081	-	3.8
Alaska	3,200	12,703	1.5	4.4	(NA)	(NA)	(NA)	(NA)
Arizona	11,089	41,090	3.5	3.2	417,702	1,240,371	-4.8	-4
Arkansas	6,565	25,178	.8	4.9	246,682	849,842	3.4	7.0
California	73,921	296,811	18.6	130.6	5,472,856	17,029,575	5.2	1.3
Colorado	5,877	21,784	4.2	12.2	482,275	1,672,304	2.0	12.6
Connecticut	10,065	43,443	(NA)	(NA)	672,430	1,735,946	28.6	265.8
Delaware	2,505	10,875	(NA)	(NA)	145,452	515,349	6.7	11.1
Florida	116,620	491,050	-5.0	-9.4	(X)	(X)	(X)	(X)
Georgia	30,597	114,885	.9	-1	810,555	3,081,708	2.3	4.5
Hawaii	10,685	41,491	3.1	1.7	215,991	906,982	3.4	3.9
Idaho	2,547	10,466	(NA)	(NA)	198,238	496,419	7.2	11.3
Illinois	14,284	59,434	-4	-6.6	1,349,756	4,582,417	.8	1.0
Indiana	8,249	32,524	-2.0	-2.2	705,060	2,246,761	1.1	2.9
Iowa	3,183	12,632	-6	-6	395,750	1,451,708	3.1	8.0
Kansas	11,175	43,218	-4.2	-16.6	279,873	833,757	-7.6	-5.3
Kentucky	13,892	53,323	2.3	3.6	513,262	1,691,998	12.2	10.8
Louisiana	28,815	60,594	(NA)	(NA)	257,771	867,369	-6	8.6
Maine	10,110	36,400	6.0	4.2	172,588	591,486	.7	1.8
Maryland	8,602	25,278	-6	-4.0	980,740	2,907,450	-3.2	-8
Massachusetts	15,786	64,675	-1.2	-4.5	1,612,066	5,236,957	-2	-2.0
Michigan	30,487	122,692	-3.6	7.0	850,924	3,857,472	3.5	6.0
Minnesota	15,375	53,367	-1	-4.0	902,430	2,999,092	1.4	.8
Mississippi	8,872	34,209	1.0	1.5	163,696	486,883	-6	1.5
Missouri	6,103	23,569	2.1	.5	508,739	1,844,004	-7	.8
Montana	3,371	13,699	.7	5.2	106,118	307,437	6.6	9.2
Nebraska	3,934	15,724	.8	-1.3	201,750	652,638	2.2	8.2
Nevada	3,822	15,932	1.8	21.0	(X)	(X)	(X)	(X)
New Hampshire	2,485	11,181	-14.7	-12.6	(NA)	(NA)	(NA)	(NA)
New Jersey	20,688	80,547	-6.5	-6	1,012,528	4,109,740	-2.7	21.2
New Mexico	4,571	17,425	1.7	1.4	(NA)	(NA)	(NA)	(NA)
New York	56,431	233,996	-4	-5.5	4,174,418	15,241,346	2.2	5.1
North Carolina	39,070	156,012	-1	1.6	1,058,385	3,583,018	3.5	1.4
North Dakota	1,341	4,904	-9.8	-19.2	47,055	118,088	3.5	3.3
Ohio	17,115	64,204	1.2	-2.1	1,306,742	4,407,036	.8	4.5
Oklahoma	13,661	56,744	-1	2.2	386,584	1,218,180	-2.2	-
Oregon	2,691	10,742	1.6	2.6	754,606	2,221,297	3.5	12.0
Pennsylvania	32,378	144,665	-4.8	1.2	1,520,734	4,689,009	11.4	43.2
Rhode Island	2,303	9,131	-1	-3.4	139,552	478,461	2.8	11.5
South Carolina	39,059	111,821	-1.2	-2.1	334,314	1,409,011	3.4	1.6
South Dakota	1,950	9,270	-3.6	-3.2	(X)	(X)	(X)	(X)
Tennessee	15,496	62,272	-2	.1	76,453	93,359	1.4	-3.8
Texas	98,238	383,256	-4	2.6	(X)	(X)	(X)	(X)
Utah	3,158	14,912	-	-8.1	278,408	782,101	-6	9.4
Vermont	3,090	13,961	-1.8	-1	81,045	271,429	-1.0	5.4
Virginia	35,443	97,155	14.8	14.1	1,002,018	3,321,244	-1	2.1
Washington	38,961	119,885	1.0	2.7	(X)	(X)	(X)	(X)
West Virginia	2,857	8,582	10.8	.2	199,110	612,619	2.2	6.3
Wisconsin	10,204	35,698	1.1	-10.3	864,580	2,899,987	-8.0	-3.4
Wyoming	265	1,465	7.6	47.7	(X)	(X)	(X)	(X)
Exhibit: Dist. Of Columbia . . .	1,494	5,378	-3.0	-13.3	179,503	613,422	-3	-1.0

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1992 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	2nd quarter 1992 [thousand dollars]	12-month periods			2nd quarter 1992 (thousand dollars)	12-month periods		
		Year ending June 1992 (thousand dollars)	Percent change from —			Year ending June 1992 (thousand dollars)	Percent change from —	
			Year ending March 1992	Year ending June 1991			Year ending March 1992	Year ending June 1991
United States, Total ²	8,007,017	21,667,343	1.5	4.8	3,265,830	11,575,316	1.5	6.1
Alabama	77,793	169,629	.8	-	14,312	137,622	-12.0	-7.1
Alaska	88,000	260,826	.1	2.8	9,200	22,810	.3	9.9
Arizona	83,967	210,824	-7.6	9.6	50,566	202,217	-3.8	-6.8
Arkansas	62,779	125,575	12.5	2.7	23,853	86,503	3.5	9.6
California	1,598,726	4,518,417	2.1	1.8	390,273	1,424,617	2.8	9.8
Colorado	58,177	117,762	4.6	.4	28,630	109,581	1.4	6.3
Connecticut	221,346	539,701	-1.5	.1	55,213	174,153	-.9	12.0
Delaware	56,558	119,445	1.4	-2.5	5,335	19,117	-2.1	-7.3
Florida	399,092	695,114	18.0	19.4	154,092	632,631	10.2	1.8
Georgia	133,449	374,750	2.4	-10.1	40,544	102,820	-.8	9.3
Hawaii	29,777	67,767	(NA)	(NA)	13,926	39,659	27.8	89.4
Idaho	25,525	64,593	-5.5	8.2	15,290	52,031	3.1	-10.5
Illinois	406,325	970,531	4.2	3.2	173,748	656,580	-2.4	2.8
Indiana	129,911	327,395	-5.8	2.5	52,194	170,975	-8.5	3.2
Iowa	78,928	192,821	-7.6	-4.5	56,503	243,019	1.3	5.7
Kansas	100,769	198,998	-1.4	-6.6	28,707	119,196	.2	5.3
Kentucky	137,756	278,883	4.0	-7.3	37,294	161,825	-6.5	18.8
Louisiana	130,147	222,903	(NA)	(NA)	20,792	81,597	-6.9	-4.3
Maine	31,409	69,921	14.9	-8.1	16,787	57,486	3.1	4.9
Maryland	25,502	216,947	(NA)	(NA)	61,967	168,854	-1.2	10.4
Massachusetts	207,039	756,681	-4.3	5.2	95,314	314,563	8.8	3.1
Michigan	496,801	1,533,100	5.7	-9.1	138,593	545,353	.4	13.5
Minnesota	113,657	422,811	1.0	-7.7	126,705	413,414	.8	7.9
Mississippi	42,808	148,724	3.5	6.4	18,884	85,720	1.2	2.5
Missouri	101,708	229,730	-2.6	2.2	56,834	217,321	.4	4.3
Montana	33,542	65,212	-2.0	-7.9	12,483	42,465	3.4	12.7
Nebraska	29,981	103,617	.8	26.4	14,743	59,267	-.3	1.3
Nevada	(X)	(X)	(X)	(X)	29,404	74,644	18.0	20.6
New Hampshire	38,559	95,635	-5.3	-21.7	19,837	59,192	-.5	6.2
New Jersey	377,000	840,888	-11.2	-18.4	82,573	340,790	-	-.4
New Mexico	(NA)	(NA)	(NA)	(NA)	26,690	107,119	1.0	4.7
New York	764,752	2,739,287	8.8	22.2	169,700	674,000	2.1	8.7
North Carolina	250,333	638,864	11.9	27.8	66,360	270,286	2.0	5.7
North Dakota	20,586	38,609	-2.8	-21.4	9,298	35,831	-4.0	-11.4
Ohio	305,350	641,701	-4.7	1.8	198,557	502,824	9.6	20.1
Oklahoma	50,217	149,142	3.6	8.4	65,021	343,551	-2.2	21.0
Oregon	63,921	152,161	1.2	2.1	73,053	259,270	4.7	1.4
Pennsylvania	586,804	1,623,774	(NA)	(NA)	160,693	502,656	-.1	-.9
Rhode Island	21,157	48,502	-.2	3.6	17,438	57,501	3.6	12.0
South Carolina	39,694	158,574	2.9	4.7	27,528	90,661	4.6	6.0
South Dakota	9,600	34,988	2.9	-9.8	11,030	41,884	2.6	6.1
Tennessee	196,690	371,718	18.8	7.6	63,442	171,225	-1.6	5.6
Texas	(X)	(X)	(X)	(X)	260,707	763,202	.5	-2.8
Utah	35,417	79,092	5.5	-1.8	11,950	40,369	.6	-13.3
Vermont	10,747	30,955	3.9	13.0	16,717	44,768	-7.8	9.8
Virginia	140,310	273,258	-6.3	-4.2	75,252	279,761	1.5	4.7
Washington	(X)	(X)	(X)	(X)	60,427	223,578	1.0	4.8
West Virginia	67,411	182,081	-3.1	-4.8	27,337	83,845	-3.1	-1.7
Wisconsin	100,918	438,135	-1.3	-.6	66,306	226,197	7.5	29.0
Wyoming	(X)	(X)	(X)	(X)	13,728	40,766	-4.6	-.8
Exhibit: Dist. Of Columbia ...	37,590	120,898	-8.1	-8.3	5,694	20,040	7.0	11.2

-Represents zero. NA Not available. X Not applicable.

¹Includes amounts not separately detailed. ²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. ³Reflects increase in property tax collections due to recent legislative and accounting changes. ⁴Includes taxes collected for the five dependent transportation districts. ⁵Reflects change in collection cycle.

Appendix A.

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Motor fuel sales tax. Tax rate increased from 11 to 16 cents per gallon effective June 1, 1992. Combined with the two cents per gallon State inspection fee, the total tax is 18 cents per gallon.

Motor vehicle and operators' license tax. Motor carrier fees increased effective August 8, 1991.

ARIZONA

Motor fuel sales tax. Tax rate increased from 17 to 18 cents per gallon effective October 1, 1990.

Tobacco product sales tax. Tax rate increased from 15 to 18 cents per pack effective October 1, 1990.

ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1991.

Motor fuel sales tax. Rate increased from 13.5 to 18.5 cents per gallon effective April 1, 1991.

Tobacco product sales tax. Tax rate increased from 21 to 22 cents per pack effective July 1, 1991.

Corporation net income tax. Tax rates increased for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. Weight-distance truck tax repealed and replaced by a flat-rate registration fee effective March 1, 1991.

CALIFORNIA

General sales and gross receipts tax. Tax rate decreased from 5 to 4.75 percent effective January 1, 1991, and then increased to 6 percent effective July 15, 1991.

Motor fuel sales tax. Tax rate increased from 14 to 15 cents per gallon, effective January 1, 1991, and from 15 to 16 cents per gallon effective January 1, 1992.

Alcoholic beverage sales tax. Surtax imposed effective July 15, 1991.

Motor vehicle and operators' license tax. Various truck weight fees increased effective August 1, 1990. Additional motor vehicle fees imposed effective November 1, 1990, and a surtax imposed on motor vehicle registration fees effective August 1, 1991. Various drivers' license fees increased effective January 1, 1992.

COLORADO

Motor fuels sales tax. Tax rate increased from 20 to 22 cents per gallon effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990, and increased again effective July 1, 1991.

CONNECTICUT

General sales and gross receipts tax. Tax rate decreased from 8 to 6 percent effective October 1, 1991.

Motor fuel sales tax. Tax rate increased from 22 to 23 cents per gallon July 1, 1991, 23 to 25 cents per gallon September 1, 1991, and from 25 to 26 cents per gallon January 1, 1992.

Tobacco product sales tax. Tax rate increased from 40 to 45 cents per pack effective October 1, 1991.

Individual income tax. Capital gains and dividends tax being phased out, with tax years beginning on or after January 1, 1991. A new tax is imposed at the rate of 1.5 percent of taxable income effective for tax years beginning on or after January 1, 1991.

Corporation net income tax. Surtax reduced from 20 to 10 percent for tax years beginning on or after January 1, 1992 and prior to January 1, 1993.

Note: A tax amnesty program was in effect for general sales and gross receipts, individual income, and corporation net income taxes from September 1, 1990, through November 30, 1990.

DELAWARE

Motor fuel sales tax. Tax rate increased from 16 to 19 cents per gallon effective January 1, 1991.

Tobacco product sales tax. Tax rate increased from 14 to 19 cents per pack effective August 1, 1990, and from 19 to 24 cents per pack effective January 1, 1991.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1990.

Motor vehicle and operators' license tax. Various operators' license fees increased effective July 2, 1990. In addition, various motor vehicle registration fees increased effective October 1, 1991.

FLORIDA

Motor fuel sales tax. Tax rate increased from 7.2 to 7.6 cents per gallon for 1992.

Tobacco product sales tax. Tax rate increased from 24 to 33.9 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Motor vehicle and operators' license tax. Various motor vehicle fee increases became effective June 1, 1990, and again on July 1, 1990. Some additional motor vehicle fee increases were effective July 1, 1991.

HAWAII

Motor fuel sales tax. Tax rate increased from 11 to 16 cents per gallon effective July 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective October 1, 1991.

IDAHO

Motor fuel sales tax. Tax rate increased from 18 to 21 cents per gallon effective April 1, 1991.

Corporation net income tax. Basis of tax revised effective January 1, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 5 to 6.25 percent effective January 1, 1990. Also effective January 1, 1990, a 1 percent tax is imposed on sales of drugs and on food for off-premise consumption.

Motor fuel sales tax. Tax rate increased from 16 to 19 cents effective January 1, 1990.

IOWA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1992.

Tobacco product sales tax. Tax rate increased from 31 to 36 cents per pack effective June 1, 1991.

Motor vehicle and operators' license tax. Surcharge imposed on motor vehicle titling fees effective June 1, 1991.

KANSAS

General sales and gross receipts tax. Tax rate increased from 4.25 to 4.9 percent effective June 1, 1992.

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective July 1, 1990, and from 16 to 17 cents per gallon effective July 1, 1991.

Corporation net income tax. Tax reduced from 4.5 to 4 percent for tax years after 1991.

KENTUCKY

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 15 cents per gallon.

LOUISIANA

Tobacco product sales tax. Tax rate increased from 16 to 20 cents per pack effective August 1, 1990.

Alcoholic beverage sales tax. Additional taxes imposed effective September 7, 1990.

Motor vehicle and operators' license tax. Commercial motor vehicle inspection fees increased effective September 6, 1991.

MAINE

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective August 1, 1991.

Motor fuel sales tax. Tax rate increased from 17 to 19 cents per gallon effective July 17, 1991.

Tobacco product sales tax. Tax rate increased from 31 to 33 cents per pack effective January 1, 1991, and from 33 to 37 cents per pack effective July 1, 1991.

Alcoholic beverage sales tax. Additional taxes imposed effective July 17, 1991.

Individual income tax. Surtax imposed effective for tax years beginning in 1991.

Corporation net income tax. Surtax imposed effective for tax years beginning in 1991.

Motor vehicle and operators' license tax. Commercial vehicle registration fees increased effective October 9, 1991.

Note: A tax amnesty program was in effect from November 1, 1990, through December 31, 1990. The amnesty program was applicable to all the table 5 taxes except motor vehicle and operators' license tax.

MARYLAND

Motor fuel sales tax. Gasoline tax rate increased from 18.5 to 23.5 cents per gallon effective May 1, 1992.

Tobacco product sales tax. Tax rate increased from 13 to 16 cents per pack effective June 1, 1991, and from 16 to 36 cents per pack effective May 1, 1992.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective July 15, 1991. Additional fee increases were effective August 1, 1991. Operators' license fees increased effective July 15, 1991.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 21 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 6 to 6.5 percent effective July 1, 1991.

Tobacco product sales tax. Tax rate increased from 38 to 43 cents per pack effective June 1, 1991.

Individual income tax. Some tax rates increased effective beginning with the 1991 tax year.

Motor vehicle and operators' license tax. Motor carrier fees increased effective July 1, 1990.

MISSISSIPPI

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective June 1, 1992.

MISSOURI

General sales and gross receipts tax. Tax rate decreased from 4.425 percent to 4.225 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective April 1, 1992.

Motor vehicle and operators' license tax. Certificate of title fees increased effective July 1, 1991.

MONTANA

Individual income tax. A 5 percent surtax is imposed for tax years beginning after 1989. Surtax terminated January 1, 1991 and resumed at 2.3 percent for the 1992 tax year.

Corporation net income tax. A 5 percent surtax is imposed for tax years beginning after 1989. Surtax terminated January 1, 1991. A corporation license surtax is imposed at the rate of 2.3 percent of tax liability for the 1992 tax year.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1991. In addition, some motor vehicle registration fees increased effective October 1, 1991.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective July 10, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of first quarter 1992 was 23.8 cents per gallon.

Individual income tax. A 2 percent depreciation surcharge is imposed for tax years beginning January 1, 1992.

Corporation net income tax. Surtax imposed effective for tax years beginning in 1991.

Motor vehicle and operators' license tax. Some motor vehicle registration fees increased effective February 27, 1991. Motor carrier fee raised from \$1 to \$3 effective at the start of the 1992 registration period.

NEVADA

General sales and gross receipts tax. Tax rate increased from 5.75 to 6.5 percent effective October 1, 1991.

Motor fuel sales tax. Tax rate increased from 16.25 to 18.75 cents per gallon effective October 1, 1991.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective April 1, 1990, and from 16 to 18 cents per gallon effective June 16, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective June 9, 1990.

NEW JERSEY

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Tobacco product sales tax. Tax rate increased from 27 to 40 cents per pack effective July 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1990.

Individual income tax. Tax rate increases effective beginning with the 1991 tax year.

Corporation net income tax. Surtax rate increased for tax years beginning on or after July 31, 1990, and decreased for tax years beginning on or after July 31, 1991.

Motor vehicle and operators' license tax. Additional motor vehicle registration fees imposed effective July 1, 1990.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective July 1, 1990.

NEW YORK

Tobacco product sales tax. Tax rate increased from 33 to 39 cents per pack effective June 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective June 1, 1990.

Corporation net income tax. Surtax imposed for tax years beginning on or after July 1, 1990.

Motor vehicle and operators' license tax. A 15 percent surtax imposed on motor vehicle registration fees effective August 1, 1991.

NORTH CAROLINA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 16, 1991.

Motor fuel sales tax. Tax rate varies with the price of motor fuel; rate as of December 31, 1991, was 22.6 cents per gallon, reduced from 22.6 to 22.3 cents effective January 1, 1992 through June 30, 1992.

Tobacco product sales tax. Tax rate increased from 2 to 5 cents per pack effective August 1, 1991.

Corporation net income tax. Tax rate increased and surtax imposed effective for tax years beginning after 1990.

NORTH DAKOTA

Tobacco product sales tax. Tax rate decreased from 30 to 29 cents per pack effective July 1, 1991.

OHIO

Motor fuel sales tax. Tax rate increased from 18 to 20 cents per gallon effective July 1, 1990, and from 20 to 21 cents per gallon effective July 1, 1991.

OREGON

Motor fuel sales tax. Tax rate increased from 18 to 20 cents per gallon effective January 1, 1991, and from 20 to 22 cents per gallon effective January 1, 1992.

Motor vehicle and operators' license tax. Automobile registration is required every two years. Motor carrier fees increased effective January 1, 1992.

PENNSYLVANIA

Tobacco product sales tax. Tax rate increased from 18 to 31 cents per pack effective August 19, 1991.

Individual income tax. Tax rate increased and surtax imposed effective July 1, 1991.

Corporation net income tax. Tax rate increased from 8.5 to 12.25 percent effective retroactively to January 1, 1991.

RHODE ISLAND

General sales and gross receipts tax. Tax rate increased from 6 to 7 percent effective July 1, 1990.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 26 cents per gallon.

Tobacco product sales tax. Tax rate on smokeless tobacco, cigars, pipes is imposed at 20 percent of the wholesale cost effective July 10, 1992.

Individual income tax. Tax rate increased from 22.96 to 27.5 percent of Federal tax liability effective January 1, 1991.

Corporation net income tax. An 11 percent surtax imposed for tax years ending on or after March 31, 1991. The minimum tax imposed under the Business Franchise Laws has increased from \$100 to \$250 effective April 15, 1992.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1991, was 18 cents per gallon.

Corporation net income tax. Tax on banks changed from a flat rate to a graduated rate effective July 1, 1991.

Motor vehicle and operators' license tax. Some commercial motor vehicle fees increased effective July 1, 1991.

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 5.5 to 6 percent effective April 1, 1992.

TEXAS

General sales and gross receipts tax. Tax rate increased from 6 to 6.25 percent effective July 1, 1990. In addition, a sales tax amnesty program was in effect February 11, 1991, through March 1, 1991.

Motor fuel sales tax. Tax rate increased from 15 to 20 cents per gallon effective October 1, 1991.

Tobacco product sales tax. Tax rate increased from 26 to 41 cents per pack effective July 1, 1990.

Motor vehicle and operators' license tax. Motor carrier fees increased effective September 1, 1991.

Note: A tax amnesty was in effect from February 11, 1991, through March 31, 1991. The amnesty applied to general sales, motor fuel sales, and to several other taxes.

UTAH

Tobacco product sales tax. Tax rate increased from 23 to 26.5 cents per pack effective July 1, 1991.

Motor vehicle and operators' license tax. Certificate of title and transfer of registration fees increased effective April 29, 1991.

VERMONT

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1991.

Motor fuel sales tax. Tax rate reduced from 16 to 15 cents per gallon effective April 1, 1991.

Tobacco product sales tax. Tax rate increased from 17 to 18 cents effective July 1, 1991, and from 18 to 19 cents per pack effective January 1, 1992.

Individual income tax. A surtax imposed for tax years beginning January 1, 1991.

Corporation net income tax. Some rate increases effective for tax years beginning on and after January 1, 1991.

Motor vehicle and operators' license tax. A heavy truck permit fee imposed effective June 24, 1991.

VIRGINIA

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective July 1, 1990.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 18 to 22 cents per gallon effective April 1, 1990, and from 22 to 23 cents per gallon effective April 1, 1991.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective September 1, 1990. Additional fees imposed effective January 1, 1992.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 21.5 to 22.2 cents per gallon effective April 1, 1991. Tobacco product sales tax. Tax rate increased from 30 to 38 cents per pack effective May 1, 1992.

Corporation net income tax. Surtax imposed applicable to tax years ending after April 1, 1991. Surtax imposed at \$25 or 5.5 percent of gross tax liability (whichever is greater) starting April 1, 1992 and before April 1, 1993.

WYOMING

Motor vehicle and operators' license tax. Registration fees for commercial vehicles increased effective January 1, 1991.

DISTRICT OF COLUMBIA

Tobacco product sales tax. Tax rate increased from 17 to 30 cents per pack effective July 1, 1991, and from 30 to 50 cents per pack effective June 1, 1990.

Alcoholic beverage sales tax. Tax rate increased from 6 to 8 percent of gross receipts on beer and wine effective June 1, 1992.

Motor vehicle and operators' license tax. Various motor vehicle fees increased for a 90-day period beginning May 17, 1991. In addition, the fee for a learner's permit is increased for a 90-day period beginning May 17, 1991.

Appendix B.

Social Insurance Taxes and Contributions

Table B-1. Social Insurance Taxes and Contributions for Second Quarter 1992 and Prior Periods

[In million dollars]

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions ¹
QUARTER									
1992									
2nd quarter	126,008	81,183	8,701	23,139	² 1,133	² 11	8,689	2,508	644
1st quarter	97,893	67,256	7,228	18,698	² 1,176	² 12	1,908	892	723
1991									
4th quarter	90,426	60,190	6,448	18,270	² 1,129	² 11	2,540	879	509
3rd quarter	95,360	63,460	6,796	18,120	² 1,110	² 11	3,785	1,371	707
2nd quarter	111,667	72,547	7,756	20,044	² 1,135	² 11	7,060	2,485	629
1st quarter	101,995	70,987	7,550	19,088	² 1,068	² 11	1,945	659	687
1990									
4th quarter	84,328	58,507	6,270	15,591	² 1,098	² 9	1,505	814	534
3rd quarter	92,165	61,794	6,651	16,452	² 1,072	² 11	3,934	1,595	656
2nd quarter	115,427	75,440	8,004	20,461	1,123	8	7,234	2,468	689
1st quarter	94,388	65,234	6,927	17,395	1,082	7	2,094	976	673
1989									
4th quarter	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
1988									
4th quarter	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
12 MONTHS ENDING									
June 1992	409,687	272,089	29,173	78,227	4,548	45	16,922	5,650	2,583
March 1992	395,346	263,453	28,228	75,582	4,550	45	15,293	5,627	2,568
December 1991	399,448	267,184	28,550	75,522	4,442	44	15,330	5,394	2,532
September 1991	393,350	265,501	28,372	72,843	4,411	42	14,295	5,329	2,557
June 1991	390,155	263,835	28,227	71,175	4,373	42	14,444	5,553	2,506
March 1991	393,915	266,728	28,475	71,592	4,361	39	14,618	5,536	2,566
December 1990	386,308	260,975	27,852	69,899	4,375	35	14,767	5,853	2,552
September 1990	378,428	255,031	26,624	68,557	4,368	34	15,966	5,357	2,491
June 1990	371,433	250,759	25,496	67,744	4,384	34	16,268	4,245	2,503
March 1990	361,861	243,852	24,059	65,960	4,386	34	16,816	4,244	2,510
December 1989	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195

¹Effective with 2nd quarter 1988, amounts include pension fund contributions.

²Allocation between retirement funds is estimated.